



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Proposed Budget**

**Lyme**








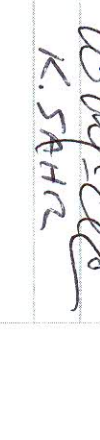
For the period beginning January 1, 2019 and ending December 31, 2019

Form Due Date: **20 Days after the Annual Meeting**

This form was posted with the warrant on: February 11, 2019

**BUDGET COMMITTEE CERTIFICATION**

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Elizabeth Glenshaw	School board rep.	
Chris Ramsden		
Jennifer Baylston		
Cybele Merrick		
Richard Jones		
Judith Brotman	Chair	
Wilkes McClave		
Kevin Sahr	Select board rep.	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:  
<https://www.proptax.org/>

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's period ending 12/31/2019 (Recommended)	Selectmen's period ending 12/31/2019 (Not Recommended)	Budget Committee's period ending 12/31/2019 (Recommended)	Budget Committee's period ending 12/31/2019 (Not Recommended)
<b>General Government</b>								
0000-0000	Collective Bargaining		\$0	\$0	\$0	\$0	\$0	\$0
4130-4139	Executive	08	\$163,701	\$136,486	\$160,621	\$0	\$160,621	\$0
4140-4149	Election, Registration, and Vital Statistics	08	\$94,534	\$100,426	\$108,046	\$0	\$108,046	\$0
4150-4151	Financial Administration	08	\$39,305	\$45,107	\$45,248	\$0	\$45,248	\$0
4152	Revaluation of Property	08	\$23,379	\$32,460	\$32,549	\$0	\$32,549	\$0
4153	Legal Expense	08	\$66,448	\$55,000	\$55,000	\$0	\$55,000	\$0
4155-4159	Personnel Administration	08	\$49,141	\$48,377	\$52,460	\$0	\$52,460	\$0
4191-4193	Planning and Zoning	08	\$92,025	\$92,145	\$97,427	\$0	\$97,427	\$0
4194	General Government Buildings	08	\$53,015	\$58,777	\$53,241	\$0	\$53,241	\$0
4195	Cemeteries	08	\$29,777	\$62,998	\$34,880	\$0	\$34,880	\$0
4196	Insurance	08	\$42,972	\$48,860	\$45,384	\$0	\$45,384	\$0
4197	Advertising and Regional Association	08	\$2,521	\$3,800	\$3,800	\$0	\$3,800	\$0
4199	Other General Government	08	\$0	\$1,500	\$100	\$0	\$100	\$0
	<b>General Government Subtotal</b>		<b>\$656,818</b>	<b>\$685,936</b>	<b>\$688,756</b>	<b>\$0</b>	<b>\$688,756</b>	<b>\$0</b>
<b>Public Safety</b>								
4210-4214	Police	08	\$205,810	\$204,667	\$225,158	\$0	\$225,158	\$0
4215-4219	Ambulance	08	\$69,045	\$61,000	\$63,000	\$0	\$63,000	\$0
4220-4229	Fire	08	\$50,891	\$47,659	\$47,659	\$0	\$47,659	\$0
4240-4249	Building Inspection		\$0	\$0	\$0	\$0	\$0	\$0
4290-4298	Emergency Management	08	\$3,674	\$3,373	\$3,605	\$0	\$3,605	\$0
4299	Other (Including Communications)	08	\$29,284	\$28,119	\$29,500	\$0	\$29,500	\$0
	<b>Public Safety Subtotal</b>		<b>\$358,704</b>	<b>\$344,818</b>	<b>\$368,922</b>	<b>\$0</b>	<b>\$368,922</b>	<b>\$0</b>
<b>Airport/Aviation Center</b>								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Airport/Aviation Center Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





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**2019**  
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**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>Highways and Streets</b>								
4311	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4312	Highways and Streets	08	\$735,679	\$1,324,429	\$757,425	\$0	\$757,425	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	08	\$2,932	\$3,550	\$3,550	\$0	\$3,550	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Highways and Streets Subtotal</b>		<b>\$738,611</b>	<b>\$1,327,979</b>	<b>\$760,975</b>	<b>\$0</b>	<b>\$760,975</b>	<b>\$0</b>
<b>Sanitation</b>								
4321	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4323	Solid Waste Collection	08	\$45,948	\$50,800	\$104,693	\$0	\$104,693	\$0
4324	Solid Waste Disposal	08	\$59,681	\$50,500	\$29,200	\$0	\$29,200	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sanitation Subtotal</b>		<b>\$105,629</b>	<b>\$101,300</b>	<b>\$133,893</b>	<b>\$0</b>	<b>\$133,893</b>	<b>\$0</b>
<b>Water Distribution and Treatment</b>								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Water Distribution and Treatment Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Electric</b>								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Electric Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>Health</b>								
4411	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4414	Pest Control		\$0	\$0	\$0	\$0	\$0	\$0
4415-4419	Health Agencies, Hospitals, and Other	08	\$22,554	\$22,654	\$22,954	\$0	\$22,954	\$0
	<b>Health Subtotal</b>		<b>\$22,554</b>	<b>\$22,654</b>	<b>\$22,954</b>	<b>\$0</b>	<b>\$22,954</b>	<b>\$0</b>
<b>Welfare</b>								
4441-4442	Administration and Direct Assistance	08	\$8,600	\$8,600	\$9,000	\$0	\$9,000	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Welfare Subtotal</b>		<b>\$8,600</b>	<b>\$8,600</b>	<b>\$9,000</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$0</b>
<b>Culture and Recreation</b>								
4520-4529	Parks and Recreation	08	\$66,227	\$70,602	\$70,891	\$0	\$70,891	\$0
4550-4559	Library	08	\$153,388	\$160,829	\$180,077	\$0	\$180,077	\$0
4583	Patriotic Purposes	08	\$611	\$950	\$700	\$0	\$700	\$0
4589	Other Culture and Recreation		\$0	\$7,584	\$0	\$0	\$0	\$0
	<b>Culture and Recreation Subtotal</b>		<b>\$220,226</b>	<b>\$239,965</b>	<b>\$251,668</b>	<b>\$0</b>	<b>\$251,668</b>	<b>\$0</b>
<b>Conservation and Development</b>								
4611-4612	Administration and Purchasing of Natural Resources	08	\$1,724	\$2,100	\$2,100	\$0	\$2,100	\$0
4619	Other Conservation		\$0	\$26,785	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Conservation and Development Subtotal</b>		<b>\$1,724</b>	<b>\$28,885</b>	<b>\$2,100</b>	<b>\$0</b>	<b>\$2,100</b>	<b>\$0</b>





**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Appropriations**

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2018	Appropriations for period ending 12/31/2018	Selectmen's Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
<b>Debt Service</b>								
4711	Long Term Bonds and Notes - Principal	08	\$72,683	\$72,683	\$72,728	\$0	\$72,728	\$0
4721	Long Term Bonds and Notes - Interest	08	\$28,986	\$30,615	\$27,562	\$0	\$27,562	\$0
4723	Tax Anticipation Notes - Interest	08	\$10,491	\$10,000	\$10,000	\$0	\$10,000	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Debt Service Subtotal</b>		<b>\$112,160</b>	<b>\$113,298</b>	<b>\$110,290</b>	<b>\$0</b>	<b>\$110,290</b>	<b>\$0</b>
<b>Capital Outlay</b>								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$161,424	\$199,581	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Capital Outlay Subtotal</b>		<b>\$161,424</b>	<b>\$199,581</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Transfers Out</b>								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914O	To Proprietary Fund - Other		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Fiduciary Funds		\$0	\$0	\$0	\$0	\$0	\$0
	<b>Operating Transfers Out Subtotal</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total Operating Budget Appropriations</b>			<b>\$2,348,558</b>	<b>\$0</b>	<b>\$2,348,558</b>	<b>\$0</b>	<b>\$0</b>



**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Special Warrant Articles**

Account	Purpose	Article	Appropriations for period ending 12/31/2019 (Recommended)	Selectmen's Appropriations for period ending 12/31/2019 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2019 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4195	Cemeteries	17	\$13,602	\$0	\$13,602	\$0
	<b>Purpose: WITHDRAWAL FROM THE CEMETERY MAINTENANCE GIFTS AND</b>					
4312	Highways and Streets	12	\$70,000	\$0	\$70,000	\$0
	<b>Purpose: Appropriate Funds for Road Repair at Baker Hill lo</b>					
4312	Highways and Streets	13	\$618,500	\$0	\$618,500	\$0
	<b>Purpose: To repair Dorchester Road</b>					
4312	Highways and Streets	14	\$160,000	\$0	\$160,000	\$0
	<b>Purpose: Appropriate Funds to complete repairs on Goose Pon</b>					
4589	Other Culture and Recreation	15	\$6,983	\$0	\$6,983	\$0
	<b>Purpose: INDEPENDENCE DAY CELEBRATION SPECIAL REVENUE FUND</b>					
4619	Other Conservation	16	\$28,157	\$0	\$28,157	\$0
	<b>Purpose: Milfoil Treatment</b>					
4902	Machinery, Vehicles, and Equipment	03	\$28,731	\$0	\$28,731	\$0
	<b>Purpose: To purchase an Excavator</b>					
4902	Machinery, Vehicles, and Equipment	04	\$20,866	\$0	\$20,866	\$0
	<b>Purpose: To purchase a Ton Truck</b>					
4902	Machinery, Vehicles, and Equipment	05	\$83,143	\$0	\$83,143	\$0
	<b>Purpose: To purchase a Fire Truck</b>					
4902	Machinery, Vehicles, and Equipment	06	\$14,193	\$0	\$14,193	\$0
	<b>Purpose: To purchase a police vehicle</b>					
4902	Machinery, Vehicles, and Equipment	07	\$374,000	\$0	\$374,000	\$0
	<b>Purpose: WITHDRAWAL FROM CAPITAL RESERVE FUNDS</b>					
4902	Machinery, Vehicles, and Equipment	11	\$7,500	\$0	\$7,500	\$0
	<b>Purpose: Withdrawal from CRF &amp; Trust Funds</b>					
4915	To Capital Reserve Fund	10	\$459,500	\$0	\$459,500	\$0
	<b>Purpose: To CRF &amp; TF</b>					





**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Special Warrant Articles**

Total Proposed Special Articles

\$1,885,175

\$0

\$1,885,175

\$0



New Hampshire  
Department of  
Revenue Administration

2019  
MS-737

Individual Warrant Articles

Account	Purpose	Article	Selectmen's		Selectmen's		Budget		Budget	
			Appropriations for period ending 12/31/2019	(Recommended)	Appropriations for period ending 12/31/2019	(Not Recommended)	Committee's Appropriations for period ending 12/31/2019	(Recommended)	Committee's Appropriations for period ending 12/31/2019	(Not Recommended)
4312	Highways and Streets	09	\$98,000		\$0		\$98,000		\$0	
Purpose: Block Grant										
Total Proposed Individual Articles			\$98,000		\$0		\$98,000		\$0	





**New Hampshire**  
Department of  
Revenue Administration

**2019**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
<b>Taxes</b>					
3120	Land Use Change Tax - General Fund		\$0	\$0	\$0
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	08	\$22,118	\$5,000	\$5,000
3186	Payment in Lieu of Taxes	08	\$0	\$4,800	\$4,800
3187	Excavation Tax		\$0	\$0	\$0
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	08	\$37,437	\$25,000	\$25,000
9991	Inventory Penalties		\$0	\$0	\$0
	<b>Taxes Subtotal</b>		<b>\$59,555</b>	<b>\$34,800</b>	<b>\$34,800</b>
<b>Licenses, Permits, and Fees</b>					
3210	Business Licenses and Permits		\$0	\$0	\$0
3220	Motor Vehicle Permit Fees	08	\$401,401	\$401,300	\$401,300
3230	Building Permits	08	\$8,329	\$6,000	\$6,000
3290	Other Licenses, Permits, and Fees	08	\$19,798	\$18,150	\$18,150
3311-3319	From Federal Government		\$0	\$0	\$0
	<b>Licenses, Permits, and Fees Subtotal</b>		<b>\$429,528</b>	<b>\$425,450</b>	<b>\$425,450</b>
<b>State Sources</b>					
3351	Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	08	\$87,979	\$88,000	\$88,000
3353	Highway Block Grant	09	\$98,781	\$98,000	\$98,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement		\$0	\$0	\$0
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)	16	\$6,696	\$7,039	\$7,039
3379	From Other Governments	13	\$0	\$463,875	\$463,875
	<b>State Sources Subtotal</b>		<b>\$193,456</b>	<b>\$656,914</b>	<b>\$656,914</b>



**New Hampshire**  
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**Revenue Administration**

**2019**  
**MS-737**

**Revenues**

Account	Source	Article	Actual Revenues for period ending 12/31/2018	Selectmen's Estimated Revenues for period ending 12/31/2019	Budget Committee's Estimated Revenues for period ending 12/31/2019
<b>Charges for Services</b>					
3401-3406	Income from Departments	08	\$73,694	\$59,450	\$59,450
3409	Other Charges		\$0	\$0	\$0
	<b>Charges for Services Subtotal</b>		<b>\$73,694</b>	<b>\$59,450</b>	<b>\$59,450</b>
<b>Miscellaneous Revenues</b>					
3501	Sale of Municipal Property		\$0	\$0	\$0
3502	Interest on Investments	08	\$5,413	\$4,000	\$4,000
3503-3509	Other	08, 17	\$21,869	\$30,502	\$30,502
	<b>Miscellaneous Revenues Subtotal</b>		<b>\$27,282</b>	<b>\$34,502</b>	<b>\$34,502</b>
<b>Interfund Operating Transfers In</b>					
3912	From Special Revenue Funds	15	\$7,584	\$6,983	\$6,983
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914O	From Enterprise Funds: Other (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds	05, 11, 07, 04, 03, 06	\$290,701	\$528,433	\$528,433
3916	From Trust and Fiduciary Funds		\$23,768	\$0	\$0
3917	From Conservation Funds	16	\$6,223	\$14,220	\$14,220
	<b>Interfund Operating Transfers In Subtotal</b>		<b>\$328,276</b>	<b>\$549,636</b>	<b>\$549,636</b>
<b>Other Financing Sources</b>					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	16	\$13,866	\$6,898	\$6,898
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
	<b>Other Financing Sources Subtotal</b>		<b>\$13,866</b>	<b>\$6,898</b>	<b>\$6,898</b>
	<b>Total Estimated Revenues and Credits</b>		<b>\$1,125,657</b>	<b>\$1,767,650</b>	<b>\$1,767,650</b>





**New Hampshire**  
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**2019**  
**MS-737**

**Budget Summary**

Item	Selectmen's		Budget Committee's	
	Period ending 12/31/2018	Period ending 12/31/2019 (Recommended)	Period ending 12/31/2019 (Recommended)	Period ending 12/31/2019 (Recommended)
Operating Budget Appropriations		\$2,348,558	\$2,348,558	
Special Warrant Articles	\$1,133,908	\$1,885,175	\$1,885,175	
Individual Warrant Articles	\$129,081	\$98,000	\$98,000	
Total Appropriations	\$3,511,016	\$4,331,733	\$4,331,733	
Less Amount of Estimated Revenues & Credits	\$938,669	\$1,767,650	\$1,767,650	
<b>Estimated Amount of Taxes to be Raised</b>	<b>\$2,572,347</b>	<b>\$2,564,083</b>	<b>\$2,564,083</b>	



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Supplemental Schedule

<b>1. Total Recommended by Budget Committee</b>	<b>\$4,331,733</b>
<b>Less Exclusions:</b>	
2. Principal: Long-Term Bonds & Notes	\$72,728
3. Interest: Long-Term Bonds & Notes	\$27,562
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions ( <i>Sum of Lines 2 through 5 above</i> )	\$100,290
<b>7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)</b>	<b>\$4,231,443</b>
8. 10% of Amount Recommended, Less Exclusions ( <i>Line 7 x 10%</i> )	\$423,144
<b>Collective Bargaining Cost Items:</b>	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
<b>12. Bond Override (RSA 32:18-a), Amount Voted</b>	<b>\$0</b>
<b>Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)</b>	<b>\$4,754,877</b>